



State of Louisiana
Division of Administration
Office of State Uniform Payroll

November 24, 2010

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2011-22

TO: All ISIS HR Paid Agencies

FROM: Andrea P. Hubbard
Director

SUBJECT: Fringe Benefits Reporting for Calendar Year 2010

In accordance with [Policy and Procedures Memorandum \(PPM\) 73](#), agencies are required to report to the Commissioner of Administration certain information about employee fringe benefits. The Office of Statewide Reporting and Accounting Policy (OSRAP) usually requires that the report be submitted in February of each calendar year for the previous calendar year. Refer to OSRAP's memorandum that will be issued sometime in January for specific procedures.

ZP124, Fringe Benefits Report, should be used to identify taxable and non-taxable **cash** and taxable and non-taxable **non-cash** fringe benefit information that is processed through ISIS HR. For more information on running this report, please reference the online help script.

The report should be executed using the following parameters:

- Pay Date Range (for a calendar year, enter 01/01/XX – 12/31/XX)
- Personnel Area (only enter your agency number)
- Fringe Benefits Cash (uncheck the Fringe Benefits Non-Cash selection to run the cash report separately)
- Fringe Benefits Non-Cash (uncheck the Fringe Benefits Cash selection to run the non-cash report separately)

Items to remember about fringe benefits:

- **All** fringe benefits (cash, non-cash, taxable and non-taxable) must be entered in ISIS HR.
- Taxable fringe benefits are reportable on employees' Forms W-2. Therefore, agencies must ensure that the appropriate fringe benefit wage types are used in ISIS HR to reflect the correct information on the employee's Form W-2. **All fringe benefits for 2010 must be entered by Monday, December 27, 2010 with a date of origin no later than December 26, 2010 or**

W-2c's will be required. Agencies should note that Monday, December 27th has been declared a State Holiday. Agencies must reference IRS Publication 15B "[Employer's Tax Guide to Fringe Benefits](#)" for federal reporting requirements.

- In accordance with [Policy and Procedures Memorandum \(PPM\) 49](#), meals for single day travel are not eligible for reimbursement. However, the Department Head is allowed to authorize single day meal reimbursements on a case-by-case basis. Please refer to PPM 49 for complete details. If a Department Head does allow for single day meal reimbursement, the payment must be paid through the ISIS HR payroll system as this is considered a fringe benefit (per the Office of State Uniform Payroll's (OSUP) policy). These payments, as well as other meal allowance payments, should be paid using wage type 0105 TxblCash Meals to report these payments as wages on the employee's W-2.
- All taxable cash fringe benefits post to AFS object 2410 and all non-taxable cash fringe benefits post to object 2411.

Contact Tonia Jackson or Afranie Adomako with OSRAP at (225) 342-0708 for questions about PPM 73 and reporting requirements. If you have any other questions, please contact a member of the OSUP Benefits and Financial Administration Unit at _DOA-OSUP-BFA@la.gov or (225):

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